

ON THE ISSUE OF INFORMATION AND ANALYTICAL SUPPORT OF THE LEGAL WORK OF THE STATE TAX SERVICE

Vadym O. Anokhin, PhD in Legal Sciences, Associate Professor of the Department of Law, Alfred Nobel University (Ukraine).

E-mail: anokhin.v@duan.edu.ua

DOI: 10.32342/2709-6408-2022-2-5-5

Keywords: *information and analytical support, legal work, state tax service bodies, automated information system, automated workplace.*

The article is devoted to one of the areas of comprehensive research on information and analytical support of legal work in the bodies of the state tax service. The article provides an analysis of the achievements of scientists whose research was the organization of legal work in state bodies in general, and tax bodies in particular, as well as studies of scientists whose activities are related to the formation of information law. The work also focuses on the project approach effectiveness in terms of providing information to the legal units of the state tax service through the creation of automated information systems and automated lawyer workplaces. In addition to ascertaining the fact, the information system of the state tax service bodies is characterized by multi-source, multi-segmentation and an excessive number of documents with varying degrees of access, importance and complexity. The need is substantiated for a quick response by the tax authority to any changes in all economic and legal processes of the state. In particular, it needs for regarding the fast acquiring of information from various sources, its generalization and processing. The proposed article mentions the beginning of the creation, development and use of databases and automated information systems in the tax authority police units as an example of removing obstacles that prevent the effective exchange of information with other law enforcement and state control and management bodies. As a result of the analysis, a number of factors that negatively affect the information support of the tax service's legal work, its cooperation with other law enforcement agencies, were revealed. The work also presents the factors that determined the automation of the legal work of the state tax service bodies, highlighting three levels of concentric presentation of the methodology model with the corresponding conclusions. The result of the study is the identification of factors that influence the improvement of legal regulation of managerial relations.

References

1. Kasianenko, M.M., Hryniuk, M.V., Tsymbal, P.V. (2001). *Orhanizatsiia roboty ta upravlinnia orhanamy derzhavnoi podatkovoi sluzhby Ukrainy* [Organization of work and management of bodies of the State Tax Service of Ukraine]. Irpin, Academy of the State Tax Service of Ukraine, 229 p.
2. Bieliakov, K.I. (2008). *Informatyzatsiia v Ukraini: problemy orhanizatsiinoho, pravovoho ta naukovoho zabezpechennia* [Informatization in Ukraine: problems of organizational, legal and scientific support]. Monograph. Kyiv, KVITS, 576 p. Available at: <http://ippi.org.ua/informatizatsiya-v-ukraini-problemi-organizatsiinogo-pravovogo-ta-naukovogo-zabezpechennya> (Accessed December 12, 2022).
3. *Zabezpechennia upravlinnia orhanamy derzhavnoi podatkovoi sluzhby* [Ensuring management of state tax service bodies] Available at: http://ellib.org.ua/books/files/management/upr_dps/24.html (Accessed December 12, 2022).
4. Tsymbal, H.P. (2005). *Vzaiemodiia yak umova zabezpechennia vyjavlennia i rozsliduvannia podatkovykh zlochyniv*. Avtoref. Diss. kand. yuryd. nauk [Interaction as a condition for ensuring detection and investigation of tax crimes. Autoref. Candidate of legal sci. diss.]. Kyiv, 19 p.
5. Matsiuk, V.Ia. (2003). *Orhanizatsiino-pravovi zasady informatsiinoho zabezpechennia upravlinnia orhanamy podatkovoi militsii* [Organizational and legal principles of information management of tax police bodies]. *Visnyk Zaporizkoho yurydychnoho instytutu* [Bulletin of the Zaporizhzhya Law Institute], no. 1, pp. 114–123.

6. Voitenko, O.S. (2007). *Kohnityvni modeli ta informatsiini tekhnologii upravlinnia proektamy ta prohramamy na prykladi prohramy suprovodu sudovykh sprav orhaniv derzhavnoi podatkovoi sluzhby Ukrainy*. Avtoref. Diss. kand. tekhn. nauk [Cognitive models and information technologies of project and program management on the example of the program for supporting court cases of the State Tax Service of Ukraine. Autorefer. Candidate technical sci. diss.]. Kyiv, 21 p.

7. Tkachuk, O.V. *Avtomatyzovani informatsiini systemy v orhanakh Derzhavnoi podatkovoi sluzhby* [Automated information systems in the bodies of the State Tax Service] Available at: http://www.rusnauka.com/3_ANR_2011/Economics/15_78349.doc.htm (Accessed December 12, 2022).

8. *Pravovi zasady informatsiino-analitychnoi roboty orhaniv derzhavnoi podatkovoi sluzhby* [Legal principles of information and analytical work of state tax service bodies] Available at: <http://nadoest.com/perelik-umovnih-skorocheme-4> (Accessed December 12, 2022).

Одержано 10.11.2022.